Australian Capital Territory

Cemeteries and Crematoria (Perpetual Care Trust Percentage) Determination 2021 (No 1)

**Notifiable instrument NI2021-585**

made under the

*Cemeteries and Crematoria Act 2020*, section 106 (Determination of perpetual care trust percentages)

**EXPLANATORY STATEMENT**

Section 106 of the *Cemeteries and Crematoria Act 2020* (the Act) requires the Minister to determine, the percentage of each licensee receipt for the facility that is to be paid into the perpetual care trust.

For the purpose of this instrument licensee receipts does not include cremation revenues.

Section 106 (2) of the Act provides that the percentages must be those that the Minister considers necessary to ensure that there are sufficient funds in the perpetual care trust to adequately maintain the facility.

Section 106 (3) of the Act provides that the Minister must, at least once every 5 years, review the percentages determined for the cemetery or crematorium.